

**PROCEEDINGS BEFORE THE  
WASHINGTON STATE  
BOARD OF ACCOUNTANCY**

In the matter of the Certified Public Accountant  
(CPA) Certificate and/or License(s) to Practice  
Public Accounting of:

Audrey Louise Godwin, CPA, and  
The Godwin Group, PLLC,

Respondent.

No. ACB-1329

Stipulation and Agreed Order

The Washington State Board of Accountancy (Board) and Audrey Louise Godwin  
(Respondent) stipulate and agree as follows:

**Section 1: Procedural Stipulations**

- 1.1 The Respondent understands that the State may issue a statement of charges in this matter and proceed to a hearing before the Board upon the merits of said charges although the State has not done so, in order to facilitate resolution of this matter in accordance with the legislative intent endorsed in RCW 34.05.060.
- 1.2 The Respondent understands that the Board has the power and authority to deny, suspend, revoke, or refuse to renew the Respondent's certified public accountant certificate or any individual or firm license to practice public accounting as a certified public accountant in Washington and may impose a fine plus the Board's investigative and legal costs in bringing charges or impose conditions precedent to renewal of the certificate or license, or impose full restitution to injured parties.
- 1.3 The Respondent understands that the Respondent has the right to defend against a statement of charges by requesting a hearing and presenting evidence on the Respondent's behalf and the Respondent voluntarily waives the right to a hearing and all other rights which may be accorded the Respondent by the Administrative Procedures

Act, chapter 34.05 RCW, and the laws of Washington, including the right to petition the courts for judicial review.

- 1.4 The Respondent wishes to expedite the resolution of this matter by means of this Stipulation and Agreed Order and does not desire to proceed to a formal hearing based on the issuance of a statement of charges.
- 1.5 The Respondent understands that this Stipulation and Agreed Order is not binding unless it is approved by the Board.
- 1.6 Should this Stipulation and Agreed Order be rejected by the Board and the State proceeds to issue a statement of charges, the Respondent waives any objection to the participation of any members of the Board at a hearing on this matter, other than the consulting Board member in this proceeding.
- 1.7 The parties further stipulate to the following Stipulated Facts, Conclusions of Law and Agreed Order:

## **Section 2: Stipulated Facts**

- 2.1 At all times material hereto, Audrey L. Godwin, the Respondent herein, held a Certified Public Accountant (CPA) certificate (No. 15367) and license to practice public accounting in the state of Washington. The Respondent is the sole owner of the CPA firm, The Godwin Group, PLLC (a limited liability company). At all times material hereto, the CPA firm, The Godwin Group, PLLC (Firm), held a valid license (No. 2898) to practice public accounting in the state of Washington. The firm's license lapsed on July 1, 2011, due to the Respondent's failure to renew the firm license.
- 2.2 In August 2010, Randy dela Fuente (dela Fuente) owner of Sportraits Inc. and the successor business Sportraits Event Photography LLC engaged the Respondent to prepare and file financial information with and represent dela Fuente before the Department of Revenue (DOR) in order to negotiate reasonable payment arrangements for past taxes for Sportraits Inc.

- 2.3 On or about September 20, 2010, the Respondent and dela Fuente met with a representative from DOR. DOR required dela Fuente to complete financial statements and provide bank records and Department of Labor and Industries information to DOR by September 27, 2010. The Respondent failed to provide the documents and information to DOR by September 27, 2010.
- 2.4 DOR contacted the Respondent by telephone on November 1, 2010, and on January 12, 2011, requesting the financial information. The Respondent failed to file the financial information with DOR in a timely manner. As a result DOR seized dela Fuente's business accounts.
- 2.5 On or about February 7, 2011, the Respondent emailed dela Fuente and stated: "Your observation is correct that my personal tragedy affected by ability to provide excellent client service. I do plan to refund the January fee." The Respondent subsequently refunded \$1,200 to dela Fuente.
- 2.6 On or about March 22, 2011, the Respondent advised the Board that the Respondent "was unable to negotiate a reasonable payment plan of past excise taxes owed to the Department of Revenue by Sportraits Event Photography which was the successor to Sportraits Inc. due to the errors committed by myself in not following through to ensure the requested documentation was delivered."

Based on the foregoing Stipulated Facts, the Board makes the following:

### **Section 3: Conclusions of Law**

- 3.1 The Washington State Board of Accountancy has jurisdiction over the subject matter herein.
- 3.2 The Respondent's acts and omissions described in Stipulated Facts 2.3 through 2.6 constitute cause for Board discipline under RCW 18.04.295(4) and WAC 4-25-910 (recodified as WAC 4-30-142) for violations of WAC 4-25-630 (recodified as WAC 4-30-046) that prohibits CPAs and CPA firms from undertaking to perform any professional service unless the CPAs or CPA firms can reasonably expect to complete the

service with professional competence; and WAC 4-25-631 (recodified as WAC 4-30-048) that requires CPAs and CPA firms to exercise due care and professional judgment in order to comply with the pertinent accounting principles, professional standards, regulations, releases and rules promulgated by the appropriate bodies for each endeavor undertaken.

#### **Section 4: Agreed Order**

Based on the Stipulated Facts and Conclusions of Law, the Respondent agrees to entry of the following Order:

4.1 Respondent agrees to:

4.1.1 Pay a two thousand dollar (\$2,000) fine. This fine shall be payable to the Washington State Board of Accountancy and paid in monthly installments of at least \$200 per month until paid . The first installment is due May 1, 2012.

4.1.2 Reimburse the Board the amount of seven hundred fifty dollars (\$750) for investigative and legal costs. Such reimbursement shall be made payable to the Washington State Board of Accountancy and paid in full on or before the last installment is paid on the fine imposed by paragraph 4.1.1.

4.2 The Respondent shall complete a group or interactive self-study program (not noninteractive self-study) of at least four hours of continuing professional education (CPE) in ethics and regulation applicable to the practice of public accounting in the state of Washington, approved by the Board, within 60 days of the Board's acceptance and entry of this Order. Proof of completion shall be submitted to the Board in such a manner that it is received within 30 days of the course completion. The Respondent may use this CPE towards the satisfaction of the Respondent's CPE requirements for the reporting period January 1, 2010, through December 31, 2012.

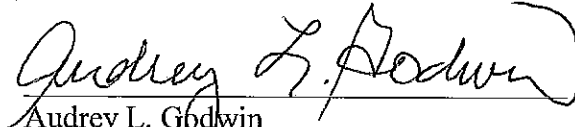
4.3 The Board will publish the terms of this Stipulation and Agreed Order.

4.4 Any and all costs involved in complying with this Order shall be borne by the Respondent.

- 4.5 Any violation of the terms and conditions of this Agreed Order, chapter 18.04 RCW, and/or Title 4 WAC following the date of acceptance by the Board and notification of such acceptance to the Respondent shall be grounds for denying, suspending, revoking, or refusing to renew the Respondent's certificate and/or license(s) as provided by chapter 18.04 RCW. The terms of this Stipulation and Agreed Order apply to and resolve only the violations referred to herein.
- 4.6 Nothing in this Order precludes the Board from exercising its authority and responsibilities under chapter 18.04 RCW or Title 4 WAC. Any violations of such chapters not herein addressed or of this Order constitute independent grounds as provided for by law for Board action against the Respondent.

I, **AUDREY LOUISE GODWIN**, certify that I have read this Stipulation and Agreed Order in its entirety; that I fully understand and agree to all of it, and that it may be presented to the Board without my appearance. If the Board accepts the Stipulation and Agreed Order, I understand that I will receive a signed copy.

DATED this 9<sup>th</sup> day of March, 2012.

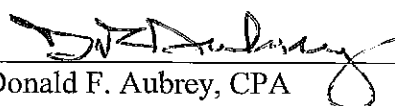
  
Audrey L. Godwin  
Respondent

### Section 5: Order

The Board accepts and enters this Stipulation and Agreed Order.

DATED this 23<sup>rd</sup> day of MARCH, 2012.

WASHINGTON STATE BOARD OF ACCOUNTANCY

  
Donald F. Aubrey, CPA  
Chair